## **IN THE CLAIMS**

## Claims 1-38 (Canceled).

- 39 (New). A memory comprising:
  - a pair of adjacent cells having separate floating gates;
  - a field oxide between said cells;
  - a first dielectric covering said floating gates and said field oxide;
- a second dielectric over said first dielectric between said floating gates, said second dielectric having a lower dielectric constant than said first dielectric; and
  - a control gate over said first and second dielectrics.
- 40 (New). The memory of claim 39 wherein said second dielectric has a dielectric constant less than 3.9.
  - 41 (New). The memory of claim 39 wherein said first dielectric includes a nitride.
  - 42 (New). The memory of claim 41 wherein said first dielectric includes ONO.
  - 43 (New). The memory of claim 39 wherein said memory is a FLASH memory.
- 44 (New). The memory of claim 39 wherein said second dielectric is formed by a silicon oxide layer doped with fluorine.
  - 45 (New). The memory of claim 39 wherein said second dielectric includes carbon.
- 46 (New). The memory of claim 39 including a region between the floating gates and under said control gate, said region entirely filled by said first and second dielectrics.